

## SUBCHAPTER E—GENERAL CONTRACTING REQUIREMENTS

### PART 4429—TAXES

AUTHORITY: 40 U.S.C. 486(c); Reorganization Plan No. 3 of 1978.

#### Subpart 4429.1—General

##### 4429.101 Resolving tax problems.

(a) The Office of General Counsel is responsible, with FEMA, for handling all tax problems. It also is responsible for asking the Department of Justice for representation of intervention in proceedings concerning taxes.

(b) The contracting officer shall request, in writing, the assistance of the Office of General Counsel in resolving a tax problem. The request shall detail the problem and include supporting information. The Office of General Counsel shall inform the contracting officer of the disposition of the tax problem and the contracting officer will tell the contractor.

[50 FR 31322, Aug. 1, 1985]

### PART 4432—CONTRACT FINANCING

AUTHORITY: 40 U.S.C. 486(c); Reorganization Plan No. 3 of 1978.

#### Subpart 4432.4—Advance Payments

##### 4432.402 General.

The head of the contracting activity has responsibility and authority to make findings and determinations and to approve or disapprove contract terms.

[50 FR 31322, Aug. 1, 1985]

### PART 4433—PROTESTS, DISPUTES AND APPEALS

AUTHORITY: 40 U.S.C. 486(c); Reorganization Plan No. 3 of 1978.

### Subpart 4433.103—Protests to the Agency

#### 4433.103 Protests to the agency.

(a) Protests should be filed on a timely basis to the Contracting Officer specified in the solicitation or contract. Protests are considered timely if, when based on alleged improprieties in a solicitation which are apparent prior to the bid/proposal closing time, they are filed not later than the closing date, and in other cases they are filed within 10 working days after the basis of the protest is known or should have been known whichever is earlier.

(b) If a protest is received prior to award, the Contracting Officer shall notify all offerors within one full working day after consultation with the Office of General Counsel (OGC). An award will not be made unless a written determination is approved by the Head of the Contracting Activity in accordance with the criteria set forth in FAR 33.103.

(c) If a protest is received after award, the Contracting Officer shall give careful consideration to suspending contract performance if it appears likely that the award may be invalidated and the Government's interest will not be harmed by a delay in the receipt of goods or services. The Contracting Officer's determination to suspend performance should be made in writing and approved by the Head of the Contracting Activity after consultation with OGC. If the decision is to proceed with contract award or continue with contract performance, the Contracting Officer shall include the written findings in the file and shall give written notice of the decision to the protestor and other interested parties.

(d) The Contracting Officer/Contract Specialist shall prepare the final decision for approval by the Head of the Contracting Activity. The protestor shall be notified of the final decision regarding its protest within 30 working days after receipt of the protest.

[55 FR 28208, July 10, 1990]